

*Original ✓*

THE TAX APPEAL BOARD OF THE STATE OF DELAWARE

VINCENT J. & ELLA HORT )  
 )  
 Petitioner, )  
 )  
 v. )  
 )  
 DIRECTOR OF REVENUE )  
 )  
 Respondent. )

Docket No. 875

*TAB  
rule 6 (b)*

Before: Joseph S. Yucht, Esquire, Chairman; John H. Cordrey, Esquire, Vice Chairman; David E. Eppes, Harry Roberts and Regina C. Dudziec, Members.

Ewin L. Meyer, Jr., Esquire of O'Malley, Lundquist & Meyer for Petitioners

Joseph Patrick Hurley, Jr., Deputy Attorney General for Respondent

DECISION AND ORDER

Regina C. Dudziec, Member. The Tax Appeal Board having heard and considered the evidence makes the following finding of facts:

1. On April 17, 1986, in response to Petitioner's written protest, the Division of Revenue ("the Division") sent the Petitioner a Notice of Determination advising that it concluded the proposed assessment of tax for 1982 was proper. At the same time, it also informed Petitioner of his right to appeal and gave instructions for obtaining proper direction to appeal.

2. On July 16, 1986, 91 days after the Division's Notice of Determination, the Tax Appeal Board

received a letter from the Petitioner's attorney enclosing a check in the amount of \$2,553.84 covering the 1982 taxes due, including interest. A copy of said letter, together with the check, was forwarded to the Division.

3. Because of the fact the letter and check aforementioned were sent to the Tax Appeal Board, the Board scheduled a hearing on September 12, 1986, in reference to Petitioner's 1982 taxes.

4. On August 8, 1986, the Division filed a Motion to Dismiss for failure to comply with the Rules of the Tax Appeal Board pursuant to Board Rule 6(b).

Said hearing was held as scheduled; and because of the fact that the Petitioners, through their attorney, failed to prove that they had complied with, or made adequate attempts to comply with, Rule 6(b) of the Rules of the Tax Appeal Board, the Board therefore rules in favor of the Respondent.

IT IS SO ORDERED.

Regina C. Bendzior  
Member

Jack C. Pondrey fac -  
Member

Dated: October 24, 1986

Joseph J. Yule  
Chairman

Walter B. Roberts  
Member

Paul E.  
Member